

**Introduced by Senator Speier**

February 7, 2005

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An act to add Section 97.57 to the Revenue and Taxation Code, relating to local government.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 149, as introduced, Speier. Local fiscal relief: property tax allocations: Broadmoor Police Protection District.

(1) Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing property tax law also reduces the amounts of ad valorem property tax revenue that would otherwise be annually allocated to the county, cities, and special districts pursuant to these general allocation requirements by requiring, for purposes of determining property tax revenue allocations in each county for the 1992-93 and 1993-94 fiscal years, that the amounts of property tax revenue deemed allocated in the prior fiscal year to the county, cities, and special districts be reduced in accordance with certain formulas. It requires that the revenues not allocated to the county, cities, and special districts as a result of these reductions be transferred to the Educational Revenue Augmentation Fund (ERAF) in that county for allocation to school districts, community college districts, and the county office of education.

This bill would, for the 2006-07 fiscal year and each fiscal year thereafter, prohibit the application of the ERAF reduction and allocation provisions to the Broadmoor Police Protection District

located within the County of San Mateo. This bill would provide that this prohibition shall not be construed in a manner that would reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to local agencies within that county, or that would require a reallocation in violation of a constitutional restriction.

(2) This bill would make legislative findings and declarations stating the necessity for a special statute.

(3) This bill, by imposing additional duties on a local tax official in the apportionment of the ERAF allocation reductions as required by this bill, would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: yes.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 97.57 is added to the Revenue and  
2 Taxation Code, to read:  
3 97.57. (a) Notwithstanding any other provision of this article,  
4 the auditor for the County of San Mateo shall, for the 2006–07  
5 fiscal year and each fiscal year thereafter, allocate ad valorem  
6 property tax revenues to the Broadmoor Police Protection  
7 District in that amount that would be so allocated if no reduction  
8 had been calculated for that district pursuant to either Section  
9 97.2 or Section 97.3.  
10 (b) Any increase in the amount of property tax revenue  
11 allocated to the Broadmoor Police Protection District that results  
12 from the application of subdivision (a) shall be used to  
13 supplement, rather than to supplant, the budget of the Broadmoor  
14 Police Protection District.  
15 (c) This section shall not be construed in a manner that would  
16 reduce the total amount of ad valorem property tax revenues that  
17 are otherwise required to be allocated to local agencies within the

1 County of San Mateo, or that would require a reallocation in  
2 violation of Section 25.5 of Article 13 of the California  
3 Constitution.

4 SEC. 2. The Legislature finds and declares that a special law  
5 is necessary, and that a general law cannot be made applicable  
6 within the meaning of Section 16 of Article IV of the California  
7 Constitution because of the current failure of state law to provide  
8 the Broadmoor Police Protection District with that measure of  
9 relief from prior shifts of ad valorem property tax revenue that  
10 has been provided to other special districts providing the same  
11 type and degree of public safety services.

12 SEC. 3. If the Commission on State Mandates determines that  
13 this act contains costs mandated by the state, reimbursement to  
14 local agencies and school districts for those costs shall be made  
15 pursuant to Part 7 (commencing with Section 17500) of Division  
16 4 of Title 2 of the Government Code.